



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.21.8

FEBRUARY 4, 2026

EFFECTIVE DATE

(02-04-2026)

PURPOSE

- (1) This transmits revised IRM 7.21.8, *Exempt Organizations Determinations Processing, EDS Unpostables*.

MATERIAL CHANGES

- (1) Incorporated internal controls, as required by IRM 1.11.2.2.4.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 7.21.8 dated July 08, 2022.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations

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7.21.8
EDS Unpostables

Table of Contents

7.21.8.1	Program Scope and Objectives
7.21.8.1.1	Background
7.21.8.1.2	Authority
7.21.8.1.3	Roles and Responsibilities
7.21.8.1.4	Program Management and Review
7.21.8.1.5	Program Controls
7.21.8.1.6	Terms and Acronyms
7.21.8.1.7	Related Resources
7.21.8.2	EDS Daily Batch Run
7.21.8.2.1	Unpostable Reports
7.21.8.3	Correcting Daily Batch Run Unpostables
7.21.8.4	Master File Codes
7.21.8.5	Exceptions
7.21.8.6	EACS Run Unpostables
7.21.8.6.1	EACS Run Reports
7.21.8.6.2	Run Report Message Lines
7.21.8.7	Reading Run Control Reports
7.21.8.8	Correcting EACS Unpostables
7.21.8.9	Common Error Codes
Exhibits	
7.21.8-1	Definitions
7.21.8-2	EDS Batch Run Error Codes

7.21.8.1
(07-08-2022)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides instructions on correcting unpostable transactions on the Employee Plans/Exempt Organizations Determination System (EDS). EP/EO Determinations Processing Unit employees are generally responsible for correcting Exempt Organizations (EO) unpostable transactions.
- (2) **Audience:** The procedures in this manual apply to EO Determinations employees.
- (3) **Program Owner:** Director, Exempt Organizations Rulings and Agreements.
- (4) **Policy Owner:** Exempt Organizations and Government Entities.
- (5) **Primary Stakeholders:** Exempt Organizations Rulings and Agreements.

7.21.8.1.1
(07-08-2022)
Background

- (1) EDS unpostables occur when a case is established or closed but the information doesn't transmit correctly to the Employee Plans/Exempt Organizations Applications Control System (EACS). EACS serves as a conduit to Master File (MF). EACS transmits to MF on a weekly posting cycle.
 - (2) EO Determinations employees may also encounter unpostable issues when processing determination cases. Employees email open case unpostable issues to *TE/GE-EP/EO Unpostables.
 - (3) Processing employees generally resolve open case unpostable issues within 48 hours of receiving email notifications and email the employees who submitted the issues to let them know the issues were resolved.
- Caution:** Do not correct unpostable errors in EDS until the case is in Status 21 in MEDS.
- (4) All required actions in this manual occur in EDS.
 - (5) Definitions of terms used in this manual are listed in Exhibit 7.21.8-1, Definitions.
 - (6) See IRM 7.22.1, Determination Letter Automation Systems Overview, and IRM 7.22.8, EP/EO Determination System (EDS) User Manual, for additional system information.
 - (7) TE/GE Operational Program Support (TOPS) analysts provide functional support to EDS users.

7.21.8.1.2
(02-04-2026)
Authority

- (1) Rev. Proc. 2025-5, updated annually, sets forth procedures for issuing determination letters on issues under the jurisdiction of the Director, EO Rulings and Agreements (R&A). It explains the procedures for issuing determination letters on exempt status in response to applications for recognition of exemption from federal income tax under Section 501 or 521 (other than those subject to Rev. Proc. 2025-4, updated annually), private foundation classification, and other determinations related to exempt organizations. Rev. Proc. 2025-5 also provides guidance on the exhaustion of administrative remedies for purposes of declaratory judgment under IRC 7428 and guidance on applicable user fees for requesting determination letters.

7.21 Exempt Organizations Determinations Processing

7.21.8.1.3
(02-04-2026)

Roles and Responsibilities

- (1) EO R&A is responsible for issuing determination letters on exempt status, private foundation classification, and other determinations related to exempt organizations.

7.21.8.1.4
(07-08-2022)

Program Management and Review

- (1) Within EO R&A, the Processing & Support Unit maintains cases, including correcting any EDS unpostable errors.

7.21.8.1.5
(07-08-2022)

Program Controls

- (1) EP/EO Determinations Processing Unit employees regularly run reports to check for EO unpostable transactions and correct any errors.

7.21.8.1.6
(07-08-2022)

Terms and Acronyms

- (1) See the table for a list of commonly used acronyms/abbreviations and their definitions.

Abbreviation	Name
EACS	EP/EO Applications Control System
EC Record	EACS/MF Record
EC Tables	EACS/MF Data Tables
EDS	Employee Plans/Exempt Organizations Determination System
EIN	Employer Identification Number
EM Record	Employee Record
EO	Exempt Organizations
EP	Employee Plans
FFN	File Folder Number
ICS	Inventory Control System
IC Tables	Inventory Control Tables
MEDS	Modified EO-EP Determination System
MF	Master File
MIR	Management Information Reports
MIS	Management Information System
OLE	Online Error
PCCF	Plan Case Control File
Rulings & Agreements	R&A
TE/GE	Tax Exempt and Government Entities

Abbreviation	Name
UNP Format	Unpostable Format

7.21.8.1.7
(07-08-2022)

Related Resources

- (1) Use the following IRMs in conjunction with this manual for EDS case processing:
 - IRM 7.21.1, Exempt Organizations Determinations Processing Overview
 - IRM 7.21.2, Processing User Fees
 - IRM 7.21.5, Determination Case Processing Assistance
 - IRM 7.21.10, Processing EO Correspondence Requests
 - IRM 7.22.1, Determination Letter Automation Systems Overview
 - IRM 7.22.4, Modified EO-EP Determination System (MEDS) User Manual
 - IRM 7.22.8, EP/EO Determination System (EDS) User Manual

7.21.8.2
(07-08-2022)

EDS Daily Batch Run

- (1) EDS openings (establishments) and closings post to EACS through a daily batch run. After cases are entered and closings approved, EDS automatically updates the EDS MF status to mark the completed records “ready” for the batch run.

Note: A case can be opened and closed in the same day. The MF status (Status 4) instructs the batch to create both an opening transaction and a closing transaction in the same file.

- (2) Marked records pass through specific validity and consistency checks in the batch run. If all checks are passed, the system generates and writes transaction or case records to a separate file. If validity checks are not passed, the system identifies the transaction as “unpostable.”
- (3) Unpostables can occur in either the EDS daily batch run (EDS unpostables) or in the EACS posting (EACS unpostables). The EDS daily batch run identifies all record errors before the file is transmitted to EACS.

Exception: The daily batch run won’t identify EACS unpostable issues between the zip code and state or between the EIN and Name Control (OLE).

- (4) The EDS batch runs Monday through Friday. It doesn’t run on weekends and holidays because EACS isn’t available to process the information. EDS generates the EACS file around midnight. If the system detects EDS Unpostables, the results are returned immediately to each case. EACS processes the file the next day around 5 PM. EDS processes the results from EACS before the midnight batch run. Each case is updated during this process.

Note: Weekend and holiday updates are processed with the next regularly scheduled batch run.

7.21.8.2.1
(09-15-2015)

Unpostable Reports

- (1) Reports are generated both from the EDS daily batch run and EACS. When errors are found:
 - a. EDS daily batch reports list the error cases and the error(s).
 - b. The system updates the MF status field with the unpostable code.
 - c. Errors (unpostables) require an EDS correction.

7.21 Exempt Organizations Determinations Processing

- (2) EACS updates are run daily (excluding weekends and holidays). The run generates a report that lists run controls and any errors.
- (3) When the EACS report is available, a program is run against the report to update the MF status with unpostable codes and closings. The system creates history records for these updates.

7.21.8.3 (07-08-2022)

Correcting Daily Batch Run Unpostables

- (1) Review the batch run report for a list of unpostable transactions. The report lists the last unpostable codes (reasons) for a case (see Exhibit 7.21.8-2, EDS Batch Run Error Codes). The case history is the only area that lists all the reasons a case didn't post.

Note: When a case unposts on EDS, the MF status in the Query/Update Master File screen updates to the unpostable code (or to the last unpostable code found if more than one error).

- (2) Generate a report of outstanding EDS unpostable cases, as necessary, using the Management Information System (MIS).
- (3) Identify the correct entry for each error/unpostable by reviewing the case file. If unable to identify the correct entry, contact the employee who closed the case to determine the correct entry.
- (4) Make correction(s) in the Query/Update Master File Screens (Option 1 of the ICS Main Menu). Use Option 4 - Update Status, Master Record or Closing Data to update both open and closed cases.

Caution: Do not correct unpostable errors in EDS until the case is in Status 21 in MEDS.

- (5) After making correction(s), enter a "Y" in the MF code to resend the record to EACS.

7.21.8.4 (07-08-2022)

Master File Codes

- (1) Master File (MF) codes describe where the EDS record is in relation to EACS. MF codes and their meanings follow:

MF Code	Meaning
0000	Opening record waiting to be sent
0001	Opening record sent
0002	Closing record waiting to be sent
0003	Closing record sent
0004	Both opening and closing records waiting to be sent
0011	Letter generation record - not sent
0012	Update MIR data after closing waiting to be sent
0013	Update MIR data after closing sent
0014	Closing record bypass EIN check
0030	Closing record posted to EACS

MF Code	Meaning
2000-2999	EACS unpostable (when both opening and closing records were sent)
3000-3999	EACS update MIR closing data unpostable
4000-4999	EACS closing unpostable
5000-5999	EACS opening unpostable
6001-6999	EDS unpostable codes for updated MIR data after closing, not sent to EACS
7001-7999	EDS unpostable codes for opening records when both opening and closing records were sent, not sent to EACS
8001-7999	EDS unpostable codes for closing records, not sent to EACS
9001-9999	EDS unpostable codes for opening records, not sent to EACS

- (2) MF unpostable codes are comprised of four digits.

First digit of MF Unpostable Code	Represents
2	EACS unpostable when opening and closing records were sent simultaneously (or together in the same file)
3	EACS update MIR data after closing record unpostable
4	EACS closing record unpostable
5	EACS opening record unpostable
6	EDS update MIR data after closing record unpostable
7	EDS opening record unpostable when opening and closing records were sent simultaneously (or together in the same file)
8	EDS closing record unpostable
9	EDS opening record unpostable

- (3) The last three digits are the unpostable code (see Exhibit 7.21.8-2, EDS Batch Run Error Codes).

Example: An unpostable code of 9092 indicates the State Code is invalid on an opening record. An unpostable code of 8092 indicates the State Code is invalid on a closing record.

7.21 Exempt Organizations Determinations Processing

- (4) To resend the record to EACS, update the MF code to “Y.” The unpostable will:

Update from MF code	To MF code
2XXX	4
3XXX	12
4XXX	2
5XXX	0 (zero)
6XXX	12
7XXX	4
8XXX	2
9XXX	0 (zero)

7.21.8.5 (07-08-2022) Exceptions

- (1) Some errors aren’t correctable in EDS. Correct the following errors by inputting an OS Get Services request:

Error Code	Description
000	Case Number is invalid
005	Area Office Code is invalid
006	Invalid Case Number (Julian Date)
010	Control Date is invalid
011	Invalid Form Number
012	Invalid Form Version Code
013	Type Request is invalid
017	Invalid Subsection
023	Inappropriate Update to Control Date Attempted
052	Invalid Closing Code
053	Case Not Approved
055	Inconsistent Closing Cd and Proposed Closing Cd
056	Missing Specialist Number
134	Invalid Deductibility Year
166	Inconsistent Closing Code and Type Request
986	Closing Record Missing on PCCF for this Update
992	Inconsistent KDO Code in FFN, Case Number and District Office Cd

Error Code	Description
997	No Matching em record
998	No matching ec record
999	No matching kd record

- (2) Update Error Code 001, "File Folder Number is invalid" (001), using the normal process if the error is in the first two digits (D.O. Code portion of the File Folder Number); otherwise, submit an OS Get Services ticket to correct the error.
- (3) When submitting a correction using OS Get Services, include: the EDS case number, the four digit unpostable condition, and "Assign to BU-TEGE-TOPS."

7.21.8.6
(09-15-2015)
EACS Run Unpostables

- (1) Records that successfully process through the programs are marked to update to EO/BMF based on the weekly posting cycles.

7.21.8.6.1
(09-15-2015)
EACS Run Reports

- (1) The EACS run report is automatically generated daily, Monday through Friday. The report lists run controls (total number of records) for number of records:
 - Sent to EACS
 - Added (established), closed and updated (MIR data updated)
 - Unpostable
- (2) The run report lists out each case number accepted by EACS. Accepted cases plus unpostable cases should equal the total records sent.

7.21.8.6.2
(09-15-2015)
Run Report Message Lines

- (1) Run reports include message lines with invalid or inconsistent items. The nightly batch run reads the message lines to update the MF status with the unpostable code.

Note: Only read reports to compare the run controls and work any unpostables that are not in the unpostable (UNP) format.
- (2) UNP and OLE lines print in the nightly batch run report in the following formats.
 - UNP|315432000EO|PCOI100|315123456|001
 - UNP|315001000EO|PAOI100|311234567|000
 - OLE|311500101EO|319500100|ANYE|ANY EXEMPT ORGANIZATION
- (3) If the nightly batch run can't update an EDS record, it prints a message line in the batch report. Correct the record; then resolve the unpostable.
- (4) Unpostable codes 990 and 993 won't update the MF Code. The quantities of these unpostables are indicated on the nightly batch report.

7.21.8.7
(09-15-2015)

**Reading Run Control
Reports**

- (1) After the nightly batch run has processed, an employee can generate a report listing the unpostables in a more readable format and run control information of the EDS database updates. See IRM 7.22.8.5.2, Unpostable Listings and Codes, for information on generating the report.
- (2) The report heading lists:
 - The run report date
 - The run report file name
 - The transaction file processing date
- (3) Unpostable and OLE sections print on separate pages.
- (4) Review the transaction file processing dates to ensure all files transmitted for each batch run day (since the last report day) are listed. If information doesn't match, contact TOPS for assistance.
- (5) Use the report's Totals section to monitor updates to the EDS database:
 - a. Total Openings or Closings sent twice: A high number could indicate records are being resent to EACS; contact TOPS for assistance.
 - b. Records Not Updated Due to IC Status 30: If > 0, generally indicates the run report was put through the program more than once; contact TOPS for assistance.
- (6) Compare whether all records were processed from each transaction file. The following items should equal the total on the report:
 - EP and EO Nightly Batch Run: Total Transactions Generated
 - CSPC Run Report: Individual File Number Totals - Number EO Records Read and Number EP Records Read
 - EP and EO EACS Run Report: Total Records Input

Note: If they don't match, review the run report for unpostables that aren't in the UNP format and add to the Total Records Input. If still unequal, contact TOPS.
- (7) The remaining items in the TOTALS section are informational. The total of these four lines in each of the IC and AH columns should equal the Total Records Input.
 - a. Records Unmatched -Total records where the program couldn't find the case number in the database. These cases(s) are listed in the EACS-EDS Errors Section.
 - b. Records Not Updated -Total number of records that were on the report where no update was done to the database. These are generally records openings and update after closings. These records do not update the MF status (IC table). If the same file was run more than once through the programming, this number would also include the total records found where the MF status was already a 30.
 - c. Records Updated/Added -Total records where the MF status (IC table) was updated because of a closing or an unpostable or when an action history (AH table) record was added. Action history records are added when the MF status was changed and for all openings and update after closings.

- d. Database Failures -Total number of records where the database couldn't be updated because a record was being used by another login. This wouldn't generally happen since the batches are run when no one else is on the system.

7.21.8.8
(09-15-2015)
**Correcting EACS
Unpostables**

- (1) Resolve EACS unpostables by:
 - a. Researching INOLES and the case file for correct data
 - b. Updating the information on EDS
 - c. Resending the record to EACS (see IRM 7.21.8.8 (3), below)
- (2) If unable to determine the correct entry from INOLES or the case file, contact the employee who closed the case to determine the correct entry.
- (3) Enter the correction(s) on the EDS Query/Update Master File Screen (Option 1 of the ICS Main Menu) and enter a "Y" or "B" in the MF code to resend the record to EACS.

Note: Use "B" to resend both the opening and closing record.

- (4) When entering a "Y" or "B" use the appropriate function key ("Yes, Send") to verify the record should be sent to EACS.
- (5) After the nightly batch run, the MF code will update to show the record was sent.

7.21.8.9
(07-08-2022)
Common Error Codes

- (1) See below for common error codes, what they mean, and how to correct them.

Error Codes	Description	Correction
990 or 993	Opening and/or closing record transmitted a second time without requiring a corrective action	Use Option 5 of the Update Master File screen to correct MIR data items.
994	Closing record is sent before an opening unpostable is corrected	Enter a "B" in the MF code.
986	Closing unpostable hasn't been corrected and sent before the update record was sent	Enter a "Y" in the MF code.
100 and OLE error 996	Zip code and OLE errors	Correct the zip code or name control brackets. Enter a "Y" in the MF code to resend the record.

- (2) See Exhibit 7.21.8-2, EDS Batch Run Error Codes, for a listing of error code descriptions.

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Exhibit 7.21.8-1 (07-08-2022)**Definitions**

Term	Definition
Opening Record	The opening or establishment record is transmitted to EACS after an application is entered in Data Transcription Subsystem (DTS) or created in MEDS. Transmitting an opening record allows research capability with the command codes PLINQ and PLINF. These records are sometimes referred to as PAO records in the run reports.
Closing Record	The closing record transmits to EACS after a case is closed and approved through the EDS Case Approval Screen. This record closes off the opening record. These records are sometimes referred to as PCO records in the run reports.
Update MIR Data	Option 5 in the Query/Update Master File screen allows MIR items to be updated. An updated record can be sent to EACS after the record has been closed and MIR items have been updated. These records are sometimes referred to as PUO records in the run reports.
EC and IC Records	A "case" is stored in a number of tables in the EDS database. For a case to be viewed in the Update Master File screen it must have a record (with the same case number) in each of the EACS/MF data (EC) and inventory control (IC) tables. The record contains entity information, such as name, address, form number, etc. The EC record contains case information, such as subsection, status, etc. The IC record contains the MF indicator and the date.
PCCF	The Plan Case Control File (PCCF) is the name of the database used for EACS system. The PCCF is the holding area until transactions can be sent to Master File.

Exhibit 7.21.8-2 (07-08-2022)**EDS Batch Run Error Codes**

This exhibit lists only the last 3 digits of the error code. See IRM 7.21.8.4(2) for an explanation of the error code first digit.

Error Codes	Error Messages
000	Invalid Case Number
001	Invalid File Folder Number
002	Invalid EIN (EDS will not accept 3rd digit as a 9)
003	Invalid Plan Number
004	Invalid Name Control
005	Invalid District Code
006	Invalid Case Number (Julian Date)
007	Invalid Case Number
010	Invalid Control Date
011	Invalid Form Number
012	Invalid Form Version Code
013	Invalid Type of Determination Request
014	Invalid Benefit Type
015	Invalid Total Participants
016	Invalid Plan Year Ends
017	Invalid Subsection
018	Invalid Principal Activity Code (1) (Invalid NAICS Code)
019	Invalid District of Location Code
021	This Form not sent to Master File
022	Invalid Key District Office
023	Inappropriate Update to Control Date Attempted
040	Correction Disposal Record, See Functional Coordinator
050	Invalid Employee Grade
051	Missing Employee Grade
052	Invalid Closing Code
053	Case Not Approved
054	Missing Specialist Hours
055	Inconsistent Closing Cd and Proposed Closing Cd

Exhibit 7.21.8-2 (Cont. 1) (07-08-2022)
EDS Batch Run Error Codes

Error Codes	Error Messages
056	Missing Specialist Number
057	Invalid Case Grade
058	Missing Case Grade
059	Missing Plan Number
060	Invalid Law Indicator
061	Missing Law Indicator
062	Invalid Plan Effective Date
063	Invalid Plan Vesting
064	Missing Plan Vesting
065	Inconsistent Plan Vesting and Form Number
066	Missing Plan Participants
067	Inconsistent Form Number and Plan Participants
068	Missing Plan Effective Date
069	Inconsistent Form Number and Plan Effective Date
070	Missing Plan Year Ends
071	Inconsistent Form Number and Plan Year Ends
072	Invalid Case Grade Source
080	Invalid 1st line of Name of Plan Sponsor
081	Invalid 2nd line of Name of Plan Sponsor
082	Invalid 1st line of Name of Organization
083	Invalid 2nd line of Name of Organization
084	Invalid DBA Name
085	Invalid in Care of Name
087	Invalid 1st line of Plan Name
088	Invalid 2nd line of Plan Name
089	Zip Code Must be Blank for Foreign Address
090	Invalid Address
091	Invalid City
092	Invalid State Code
093	Invalid Zip Code
094	Invalid Foreign Address

Exhibit 7.21.8-2 (Cont. 2) (07-08-2022)**EDS Batch Run Error Codes**

Error Codes	Error Messages
095	Invalid Foreign City
096	Invalid Foreign Country
100	Zip Code not Valid for this State Code
101	Invalid 941 Filing Requirement
103	Invalid 1120 Filing Requirement
105	Invalid 1041 Filing Requirement
107	Invalid 1065 Filing Requirement
109	Invalid 940 Filing Requirement
111	Invalid 990C Filing Requirement
113	Invalid 990T Filing Requirement
115	Invalid 5227 Filing Requirement
117	Invalid 990PF Filing Requirement
119	Invalid 990 Filing Requirement
121	Invalid Employment Code
123	Invalid Classification Code
125	Invalid Pension Plan Code
127	Invalid Foundation Code
128	Invalid Affiliation Code
129	Missing Exemption Determination Code
130	Invalid Deductibility Code
131	Inconsistent Deductibility Year
132	Invalid Advance Ruling Ends
133	Invalid Exemption Determination Code
134	Invalid Deductibility Year
135	Invalid Ruling Date
137	Invalid Accounting Period Ends
138	Invalid Hospital Indicator
139	Invalid Activity Code
140	Invalid Entity Type
141	Invalid Effective Date
142	Invalid Reviewer Grade

Exhibit 7.21.8-2 (Cont. 3) (07-08-2022)
EDS Batch Run Error Codes

Error Codes	Error Messages
143	Invalid Taxonomy Code
144	Missing Taxonomy Code
145	Missing Reviewer Grade
146	Inconsistent Taxonomy and Closing Code
148	Inconsistent Foundation Cd and Principal Act Code
150	Inconsistent Activity Code and Subsection Code
151	Inconsistent Activity Code
152	Missing Activity Code
153	Invalid Duplicates for Activity Code
154	Inconsistent Type Request and Activity Code
155	Inconsistent Foundation Cd, Subsection Cd and Determination Cd
156	Inconsistent Foundation Code and Subsection
157	Inconsistent Entity Type and Subsection
158	Inconsistent Deductibility Code and Subsection
159	Inconsistent Classification Code and Subsection
160	Inconsistent Deductibility Code and Determination Code
161	Inconsistent District of Location and State Code
162	Dummy EIN Must be Updated
163	Missing Reviewer Number
164	Missing Reviewer Hours
165	Missing Affiliation Code
166	Inconsistent Closing Code and Type Request
168	Missing Deductibility Code
169	Missing Classification Code
173	Inconsistent Advance Ruling End and Type Request
174	Inconsistent Advance Ruling End and Subsection
175	Ruling Date must be Entered for this Principal Activity Code
185	Adv Ruling End must be Blank for this Principal Activity Code
188	Pension Plan must be Blank
189	Inconsistent Employment Code, Determ Cd & Subsection
300	Inconsistent FR941 and FR940

Exhibit 7.21.8-2 (Cont. 4) (07-08-2022)**EDS Batch Run Error Codes**

Error Codes	Error Messages
301	Inconsistent FR941 and Employment Code
302	Inconsistent FR941 and State Code
303	Inconsistent FR941, FR940 and Subsection
304	May NOT Zero Out a Filing Req Unless Determination Code is 1
305	Inconsistent Filing Requirement and Determination Code
306	Inconsistent Filing Req, Determination Code and Subsection
307	Inconsistent Filing Req, Determination Code, Subsection and Foundation Cd
308	Inconsistent Filing Req, Determination Code, Foundation Code
309	FR5227 Must Be 2 If FR1041 Is 1 For this Subsection
310	FR990PF Must Be 1 or 2 If FR1041 Is 1 For This Subsection
311	FR990PF Must Be 1 If FR1041 Is 1 For this Subsection
312	Only One Filing Req For 1041, 1065 or 1120 May Be Entered
313	Inconsistent FR990T With FR990PF
314	Inconsistent Filing Requirement and Classification Code
315	Inconsistent Filing Requirement and Subsection
316	Inconsistent Filing Requirement and Foundation Code
317	Principal Activity Cd Must Be 904 If FR990 Is 14
318	Inconsistent FR990, FR990PF, Determination Cd and Principal Activity Cd
319	Inconsistent FR941, FR990 and Principal Activity Code
320	Inconsistent FR990, FR940 and Principal Activity Code
321	Inconsistent FR990, FR1120 and Principal Activity Code
322	Inconsistent Filing Req, Employment Cd, Determination Cd and Subsection
323	Inconsistent Filing Requirement, Foundation Code and Subsection
324	Inconsistent Filing Requirement and Deductibility Code
325	Inconsistent Filing Req, Determination Code and Deductibility Code
326	Employment Cd Must Be Blank For This Subsection
327	Employment Cd Must Be Blank For This 941 Filing Requirement
328	Employment Cd Must Be Blank For This Determination Code
329	FR940 Must Be Blank If Employment Code Is Entered
330	Inconsistent Subsection and Affiliation Code
331	Inconsistent Determination Code and Principal Activity Code

Exhibit 7.21.8-2 (Cont. 5) (07-08-2022)
EDS Batch Run Error Codes

Error Codes	Error Messages
332	Inconsistent FR990T With FR990
333	Inconsistent Employment Code, Determ Code and Activity Code
334	Inconsistent Filing Req, Determination Code and Employment Code
984	Record Error with Foreign Address, See Function Coordinator
985	EIN Not in Service Center's Valid Range — Verify (If Correct, enter D in the MF Code.)
986	Closing Record Missing PCCF on for this Update
987	Update After Closing Error, See Functional Coordinator (Program Error)
988	Inconsistent Form No and Form 5309 Ind or 401K Ind
989	Cannot Change Activity Cd 998 to Another Code
990	Closing Record sent a second time (no action necessary if closing code matches service center, check PLINK)
991	Tape Error, contact TOPS
992	Inconsistent KDO Code in FFN, Case Number and District Office Cd
993	Opening Record sent a Second Time (No action necessary)
994	Opening Record missing (Enter a "B" to send both an opening and a closing record)
995	Record Error with MF Code, See Functional Coordinator
996	Mismatch on Name Control and EIN (OLE Error)
997	No matching em record
998	No matching ec record
999	No matching kd record

